

**Office of Chief Counsel  
Internal Revenue Service  
Memorandum**

Number: **200736025**

Release Date: 9/7/2007

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date: June 1, 2007

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
Tax Exempt & Government Entities

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subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion that the following business ceased being an employer under the jurisdiction of the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_ ceased being an employer under the jurisdiction of the Railroad Retirement Tax Act effective \_\_\_\_\_, the date on which it last paid employees. We note that the RRB opinion indicates that former employees of \_\_\_\_\_ are now employed by \_\_\_\_\_, another covered employer.

Please take the appropriate action regarding this business.

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Janine Cook

cc: